THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1984

Computed tax during the fourth quarter of 1984 amounted to $158,972,521, an increase of 1.06 percent from the same quarter in 1983. The number of businesses filing returns increased from 99,383 to 102,006 or 2.64 percent during the same period. This data indicates a small increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During this period, the General Merchandise Group showed the largest increase in computed tax with a 6.34 percent increase. The Eating and Drinking Group followed with an increase of 5.11 percent. The number of businesses showed an increase of 2.64 percent as compared with a increase of 2.55 percent during the same period in 1983. Six business groups reported an increase in the number of filers. The Utilities and General Merchandise Groups showed the largest increase with 5.31 percent and 4.31 percent respectively, while Building Materials (-3.51 percent) and Apparel (-3.01 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 83	# Bus. Dec. 84	% Change # Bus.	Computed Tax Dec. 83	Computed Tax Dec. 84	% Change Tax
Nonresidents	44	54	22.73%	$ 68,098	$ 138,279	103.06%
Utilities	2,317	2,440	5.31	24,314,184	23,459,531	-3.52
Building Materials	2,847	2,747	-3.51	8,690,460	8,570,065	-1.39
General Merchandise	1,463	1,526	4.31	21,380,914	22,737,783	6.34
Food Dealers	2,410	2,362	-1.99	7,196,111	7,070,543	-1.75
Motor Vehicle	5,895	5,742	-2.60	9,399,338	8,560,822	-8.92
Apparel	2,521	2,445	-3.01	6,249,481	6,098,759	-2.41
Home Furnishings	3,077	3,094	0.55	5,577,526	5,718,132	2.52
Eating and Drinking	6,931	6,878	-0.76	12,042,196	12,657,826	5.11
Specialty Retail	18,669	19,310	3.43	14,399,651	14,413,706	0.10
Services	27,171	27,630	1.69	16,160,189	16,852,985	4.29
Wholesale Goods	9,062	8,980	-0.90	20,716,548	20,275,543	-2.13
Miscellaneous	10,963	11,120	1.43	9,035,790	10,082,106	11.58
Late Filers	6,013	7,678	27.69	2,069,738	2,336,441	12.89
TOTALS	99,383	102,006	2.64%	$157,300,224	$158,972,521	1.06%